1984 द्वारा भूतलक्षी प्रभाव 1 अप्रैल 1976 से एक व्याख्यात्मक टिप्पणी जोड़ दी गई है जिससे स्थिति स्पष्ट हो जाती है और जो सरकार की नीति के अनुसार है।

Notices issued for under-valuation of properties

2164. SHRI BIR BHADRA PRATAP SINGH: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that the Income Tax Department have issued notices for acquiring/have acquired properties all over the country on account of under-valuation of these properties;

(b) if so, what are the details of such properties with dates of serving notices property acquired during the last one year;

(c) whether some of the landlords have represented to the Government on this account and if so, the reaction of the Government thereto;

(d) whether it is a fact that in some cases the value of the properties have increased due to the change of status of these properties; and

(e) if so, whether Government propose to take the value of these properties as on the date of signing an agreement between the buyer and purchaser and if not, the reasons thereof?

THE MINISTER OF STATE IN THE DEPARTMENT OF EXPENDITURE IN THE MINISTRY OF FINANCE (SHRI B. K. GADHVI): (a) and (b) A new Chapter XXC conferring on the Central Government a pre-emptive right to purchase an immovable property has been inserted in the Income-tax Act and the provisions of this Chapter have come into force w.e.f. 1st October 1986. Vide Notification No. S. O. 480(E) dated 7th August 1986, these provisions are effective in the metropolitan cities of Bombay, Calcutta, Delhi and Madras only. The provisions in this new Chapter do not rovide for compulsory acquisition f immovable property but merely enable the Central Government to purchase a property which has already been offered for sale. Till 31-7-1987 orders for pre-emptive purchase under section 269UD(1) of the I.T. Act have been passed in respect of 106 such properties. A statement giving the details is given in the Annexure (*See* Appendix CXLIII, Annexure No. 95)

(c) Yes, Sir. The Government have recevied some petitions from the individual parties interested in the transaction. So far the orders passed by the Appropriate Authority under section 269UD(1) have been found to be just and fair.

(d) Under the scheme of this chapter, the Statement of the proposed transfer of the property is filed by each of the parties to such transfer, declaring the apparent consideration. Thereafter, the Appropriate Authority may make an order under section 269UD after recording the reasons in writing for the purchase of the immovable property at an amount equal to the amount of apparent consideration. After such order is passed by the Appropriate Authority, the property vests in the Central Government free from all encumbrances. It is a fact that in all cases where orders under section 269UD(1) are passed, the value of the property increased due to change of ownership from individual owner to Central Government.

(e) Question does not arise. The order section 269UD(1) is based taking into account the apparent consideration declared in the statement filed by each of the parties to such transfer.

Opening of an additional channel

2165. SHRI CHANDRIKA PRASAD TRIPATHI: Will the Minister of INFORMATION AND BROADCASTING be pleased to state:

(a) whether some state Governments have asked the Central Government for opening of an additional